

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

ALEXANDER FABRICS, LLLP,)	
)	
Plaintiff,)	
)	C.A. No. 07-174-GMS
v.)	
)	
ROKA APPAREL PRODUCTS, LLC,)	
)	
Defendant.)	

**PLAINTIFF ALEXANDER FABRICS, LLLP'S ANSWERING BRIEF IN
OPPOSITION TO DEFENDANT ROKA APPAREL PRODUCTS, LLC'S
MOTION TO DISMISS OR, IN THE ALTERNATIVE, TO STAY**

Dated: June 1, 2007

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NATURE AND STAGE OF THE PROCEEDING

On March 26, 2007, Plaintiff Alexander Fabrics LLLP (“Plaintiff” or “Alexander”) commenced the present proceedings against Roka Apparel Products, LLC (“Roka”). Through this action, Alexander seeks relief for Roka’s refusal to pay for goods sold and delivered by Alexander to Roka. On April 19, 2007, after the time for responding to the complaint had passed, Roka sought from Alexander an extension of time in which to respond to the complaint. Alexander agreed to an extension, however, Roka did not seek the approval of the Court nor did Roka answer the complaint. Instead, Roka used the time to prepare and file a complaint in the Circuit Court, Fourth Judicial Circuit in and for Duval County, Florida, Case No. 16-2007-CA-000151 (the “Florida Action”). On May 4, 2007, Defendant filed a motion to dismiss for lack of subject matter jurisdiction or, in the alternative, to stay this action in favor of the second-filed Florida Action (the “Motion to Dismiss”).

On May 15, 2007, Alexander requested that Roka identify the citizenship of its members. Roka never responded. On May 31, 2007, Alexander again requested that Roka identify the citizenship of its members. To date, Roka has failed to identify the citizenship of its members. This is Alexander’s answering brief in opposition to Roka’s Motion to Dismiss.

SUMMARY OF ARGUMENT

1. Roka does not argue that the Court lacks subject matter jurisdiction over the present dispute. Instead, Roka has asserted that Alexander has not properly pled diversity between the parties. Although Alexander maintains that it has properly alleged diversity jurisdiction, Alexander has filed an amended complaint contemporaneously with the filing of this brief to cure any alleged deficiency.

2. Roka’s efforts to stay or dismiss the present action in favor of the Florida action is a classic case of forum shopping and should not be countenanced by this Court. The present

action is the first-filed action and should proceed in lieu of the second-filed Florida state action. Roka only filed the Florida state action in response to the present action (after it secured an extension in the present action), and Roka has not identified any justifiable basis on which this Court should stay or dismiss.

STATEMENT OF FACTS

Between February and April 2005, Roka issued multiple purchase orders for the purchase of various styles and colors of customized fabric (the “Fabric”) from Alexander to be used in the manufacture of its products. Compl. ¶ 8.¹ None of the negotiations for the sale of the Fabric took place in Florida. Perry Decl. ¶2². No sales calls between Alexander and Roka took place in Florida. Perry Decl. ¶2. No payment was tendered in Florida. Perry Decl. ¶2. None of the Fabric was manufactured in Florida. Perry Decl. ¶2.

Alexander delivered all of the Fabric ordered by Roka. Compl. ¶ 8. Title to the Fabric transferred to Roka in the State of North Carolina upon delivery by Alexander to a delivery company in the State of North Carolina. Perry Decl. ¶3. Thereafter, upon Roka’s direction, the delivery company shipped the Fabric to a logistics company in Florida that would, in turn, ship the Fabric to Roka’s manufacturing facilities in Central America. Perry Decl. ¶3. To date, Roka has either sold the Fabric, or continues to retain the sole and exclusive possession of the goods. Compl. ¶ 9.

On several occasions, Roka acknowledged that it owed the sum of \$152,238.55 to Alexander for the Fabric, but stated that it could not make those payments due to financial difficulties. Compl. ¶¶ 10, 16. Roka informed Alexander that it had retained a New York-based

¹ References to the First Amended Complaint filed on June 1, 2007, by Alexander Fabrics, LLLP, are cited herein as “Compl. ¶ ____.”

² The Declaration of Christopher Perry has been filed contemporaneously herewith and is cited herein as “Perry Decl. ¶ ____.”

management firm to assist it in negotiations with other trade creditors like Alexander to pay off its debts at a fraction of what was owed. *Id.* However, no deal could be reached given the cut-rate proposal offered by Roka. Despite Alexander's numerous demands for payment, Roka has refused to pay for the Fabric as required by the agreement between the parties. Compl. ¶¶ 11, 20. To date, Roka has not paid for all or any portion of the money owed to Alexander. Compl. ¶ 14.

ARGUMENT

I. THIS COURT HAS SUBJECT MATTER OVER THIS DISPUTE.

In its opening brief, Roka never alleges that this Court lacks subject matter jurisdiction. Indeed, at no point has Roka ever stated that there is a lack of diversity between Alexander and Roka. To the contrary, Roka has admitted to this Court that diversity jurisdiction is proper. *See* OB at 5³ ("this suit could have been brought against Roka in Florida the United States District Court for the Middle District of Florida under 28 U.S.C. § 1391(a)"). Of course, such an action could not have been commenced in the Middle District of Florida, as Roka asserts, unless there was subject matter jurisdiction pursuant to 28 U.S.C. § 1332. Nonetheless, Roka urges this Court to dismiss for lack of subject matter jurisdiction.

Roka was afforded every opportunity to bring forth any evidence that there is a lack of subject matter jurisdiction. If Roka and Alexander lacked diversity, Roka could have argued as much in its opening brief -- but it did not. Instead, Roka asserted a "facial attack" on the pleadings. This "facial attack" is without merit and constitutes a waste of judicial resources.

As a preliminary matter, Roka's "facial attack" is belied by the unambiguous assertion of subject matter jurisdiction contained in the complaint filed on March 26, 2007. Contrary to

³ References to the Memorandum of Law in Support of Defendant Roka Apparel Products, LLC's Motion to Dismiss for Lack of Jurisdiction Over Subject Matter or, in the Alternative, to Stay (D.I. 6) filed May 4, 2007, are cited herein as "OB at ____."

Roka's assertions (OB at 3), the complaint does contain an averment as to the existence of diversity of citizenship. Paragraphs two and three of the Complaint state that Alexander was formed under the laws of North Carolina, and that Roka was formed under the laws of the State of Delaware. *See* Compl. ¶¶ 2-3. Paragraph 4 of the complaint alleges that "[t]he matter in controversy exceeds, exclusive of interest and costs, the sum specified by 28 U.S.C. §1332, and therefore, the Court has diversity jurisdiction over this matter pursuant to 28 U.S.C. § 1332." Compl. ¶ 4. Because Defendant is making a facial attack on the Complaint, this Court must accept all factual allegations contained in the Complaint as true. *See Mortensen v. First Fed. Sav. & Loan Ass'n*, 549 F.2d 884, 891 (3d Cir. 1977) ("[T]he court must consider the allegations of the complaint as true."); *see also Gould Elecs. Inc. v. U.S.*, 220 F.3d 169, 176 (3d Cir. 2000). Roka has failed to rebut the assertion that there is a complete diversity of jurisdiction.

Assuming *arguendo*, that the present allegations in the complaint have not sufficiently alleged a diversity of jurisdiction, such a deficiency is simply cured.⁴ Alexander has filed contemporaneously herewith an amended complaint that specifically alleges that there is a complete diversity of jurisdiction between each of the partners of Alexander and the members of Roka. A copy of the Amended Complaint is attached at Exhibit A. Accordingly, Alexander has met its burden of pleading the existence of this Court's jurisdiction for purposes of a diversity action, and Roka's motion to dismiss should be denied.

Tellingly, in its brief filed on May 4, 2007, Roka opted not to reveal the citizenship of its members. On May 15, 2007 Alexander inquired of Roka as to the citizenship of its members in an effort to defuse any argument regarding subject matter jurisdiction, and Roka did not respond.

⁴ Because Roka has not yet filed a responsive pleading to the Complaint, pursuant to Rule 15 of the Federal Rules of Civil Procedure, Alexander may amend its complaint as of right. *See* Fed. R. Civ. P. 15.

Again, on May 31, 2007 Alexander inquired of Roka regarding the citizenship of its members. Roka did not respond. *See* Exhibit B. Given that Roka was afforded three opportunities to identify whether there is a lack of diversity jurisdiction, and Roka opted not to do so, Alexander believes that diversity exists.⁵

Rather than setting forth the information that would allow the Court to conduct a complete analysis of the propriety of subject matter jurisdiction, Roka invites error by sidestepping the issue, using vague statements and failing to provide any facts that any of its members share citizenship with the Alexander partners. This lends credence to Alexander's position that Roka only filed this motion in furtherance of its forum shopping efforts.

II. A STAY OF THIS ACTION IS NOT WARRANTED IN FAVOR OF A SECOND-FILED FLORIDA STATE COURT ACTION.

Alexander filed its Complaint in this Court on March 26, 2007. After the time for responding had passed, Roka requested an extension and Alexander did not oppose the request. However, Roka used that extension to file an action in Florida state court on April 30, 2007, based on the same underlying facts. Now, Roka is asking the Court to stay or dismiss this case in favor of its second-filed Florida Action. Such a request is inapposite to well-established case law which gives priority to a first-filed action.

A. The First-Filed Delaware Action Should Proceed -- Not The Florida Action.

In its brief, Roka completely ignores the fact that Alexander filed its Complaint more than a month before Roka initiated the Florida Action. This is not surprising in light of the relevance of the first-filed rule to this case. Under the first-filed rule, "priority is given to an

⁵ Since the State of Delaware does not require that a limited liability company publicly identify its members in its filings with the Secretary of State, Roka is the sole holder of this information. It comes with ill grace for Roka to argue in its brief that Alexander failed to allege diversity with specificity while refusing to disclose the identify of its members and their citizenship.

earlier filed action, such that any subsequently filed action involving the same parties and the same issues should be stayed and/or transferred to the court in which the earlier filed action is pending.” *APV N. Am., Inc. v. Sig Simonazzi N. Am., Inc.*, 295 F. Supp. 2d 393, 396 (D. Del. 2002). It is clear that this Action was filed first; accordingly, “the court which first has possession of the subject must decide it.” *E.E.O.C. v. Univ. of Pennsylvania*, 850 F.2d 969, 971 (3d Cir. 1988) (quoting *Crosley Corp. v. Hazeltine Corp.*, 122 F.2d 925, 929 (3d Cir. 1941)). And only in “rare or extraordinary circumstances” should the first-filed action give way to one filed later. *E.E.O.C.*, 850 F.2d at 971; *see APV*, 295 F. Supp. 2d at 396 (stating that “invocation of the first-filed rule ‘will usually be the norm, not the exception’”) (quotations omitted). Roka has not, and cannot, show that this exception to the rule applies here.

Nor can Roka avoid the application of the first-filed rule to this case by arguing that these two actions involve different parties or issues. First, the parties in both actions are identical. Second, both of these actions concern purchases of certain fabric by Roka from Alexander. This Court has previously held that where, as is the case here, the claims filed in two different forums address different facets of a business relationship between the parties, there are not different issues and the first-filed rule applies. *See Dippold-Harmon Enters., Inc. v. Lowe’s Cos., Inc.*, C.A. No. 01-532-GMS, 2001 WL 1414868, at *5 (D. Del. Nov. 13, 2001) (holding that two actions concerning the same business relationship involved the same issues, and that “[t]o have two separate trials on these issues would defeat the purposes of the ‘first-filed’ rule”).

Here, the claims asserted by Roka in the Florida Action should be raised as an affirmative defense or as counterclaims in this action. *See Asten Inc. v. Weavexx Corp.*, C.A. No. 99-593-GMS, 2000 WL 1728354, at *3 (D. Del. Feb. 11, 2000) (denying stay of Delaware proceedings where second-filed action in North Carolina could be brought as a counterclaim in the Delaware

action). The issues in these two actions are the same for purposes of the first-filed rule. Accordingly, there is no basis for staying or dismissing this Action in favor of a second-filed one, and Roka's motion to stay, or in the alternative dismiss, should be denied.

B. Defendant Has Offered No Reasoned Basis Why The Present Action Should Be Stayed In Favor Of The Florida Action.

Roka requests that this Court stay this Action in favor of a second-filed Florida state court action, arguing that the *Jumara* private and public interest factors favor such a result. Roka is mistaken.

Roka selectively cites decisions of this Court and the Third Circuit, multiple times taking language out of context and omitting the holding of those courts. For example, Defendant cites this Court's decision in *United States v. Cargill, Inc.* for the proposition that "[F]ederal district courts have the inherent discretionary power to stay proceedings pending the disposition of parallel proceedings in a second court." 508 F. Supp. 734, 747 (D. Del. 1981). However, two sentences later, the Court instructed that "the district court's discretion in this regard is narrowly circumscribed, and in general only with the presence of exceptional circumstances will the existence of concurrent state proceedings warrant the abdication of the 'virtually unflagging obligation of the federal courts to exercise the jurisdiction given them.'" *Id.* at 748 (*quoting Colorado River Water Conservation Dist. v. U.S.*, 424 U.S. 800, 817-818 (1976)). And two paragraphs later, the Court explained that "[Defendant] must demonstrate the existence of exceptional circumstances or a clear case of hardship or inequity in being required to go forward before a district court may stay its hand." *Id.* (quotation omitted).

Roka also cites the Supreme Court's decision in *Colorado River Water Conservation District v. U.S.*, yet completely omits the Court's discussion of the overarching rule governing situations such as the one at bar: "Generally, as between state and federal courts, the rule is that

the pendency of an action in the state court is no bar to proceedings concerning the same matter in the Federal court having jurisdiction.” 424 U.S. at 817 (internal citation omitted). Defendant has misinterpreted the governing body of law.

Further, even a cursory review of the relevant private and public interest factors dictate that this case should proceed in this Court. And, as repeatedly stated by this Court, “courts should not override plaintiffs’ choice of forum unless the balance of convenience is ‘strongly in favor of (the) defendant.’” *Moore v. Little Giant Indus., Inc.*, 513 F. Supp. 1043, 1050 (D. Del. 1981) (quoting *Shutte v. Armco Steel Corp.*, 431 F.2d 22, 25 (3d Cir. 1970)). Moreover, the heavy burden of establishing the need for a stay of this action in favor of the second-filed Florida Action rests squarely with Roka. *Jumara v. State Farm Ins. Co.*, 55 F.3d 873, 879 (3d Cir. 1995); *Bering Diagnostics GmbH v. Biosite Diagnostics, Inc.*, C.A. No. 97-501-MMS, 1998 WL 24354, at *3 (D. Del. Jan. 6, 1998). This burden has not been met. Indeed, a motion of the type submitted by Roka should be denied where the factors are evenly balanced or weigh only slightly in favor of transfer. *APV*, 295 F. Supp. 2d at 398. To the contrary, and as fully illustrated below, the relevant factors strongly indicate that this Court should adjudicate this case.

1. The Private *Jumara* Factors Strongly Weigh In Favor Of Proceeding In Delaware.

The private interest factors strongly support a finding that this action should proceed in this Court. Those factors are as follows: 1) plaintiff’s forum preference; 2) defendant’s preference; 3) whether the claim arose elsewhere; 4) the convenience of the parties as evidenced by their relative physical and financial condition; 5) the convenience of the witnesses, but only to the extent that the witnesses may be unavailable for trial in one of the fora; and 6) the location of the books and records, but only to the extent that the files could not be produced in the alternative forum. *Jumara*, 55 F.3d at 879.

First, Alexander, by choosing to file suit here, has clearly expressed that its choice of forum is Delaware. This choice is entitled to great deference; indeed, of all the factors to be considered, this is the weightiest. *See Shutte*, 431 F.2d at 25 (stating that “a plaintiff’s choice of a proper forum is a paramount consideration”).

Second, while Defendant, a *Delaware* limited liability company, may prefer to litigate on its home turf in Florida, this alone is not sufficient to warrant a stay of this Action. This Court has consistently held that by choosing to form an entity in Delaware and seeking the benefits of Delaware law, a defendant should expect to respond to litigation both in its principal place of business and its state of formation or incorporation. *See, cf. Wesley-Jessen Corp. v. Pilkington Visioncare, Inc.*, 157 F.R.D. 215, 218 (D. Del. 1993) (stating that defendant corporations “should not be successful in arguing that litigation in their state of incorporation is inconvenient”); *Tuff Torq Corp. v. Hydro-Gear Ltd. P’Ship*, 882 F. Supp. 359, 363 (D. Del. 1994) (“The fact that [defendant] incorporated in Delaware should not be regarded lightly [Defendant] chose Delaware as its legal home and should not now complain that another corporation has decided to sue [it] there.”). Thus, Alexander had a “rational and legitimate reason for choosing to [bring suit in this Court].” *Stratos Lightwave, Inc. v. E2O Commc’ns, Inc.*, C.A. No. 01-309-JJF, 2002 U.S. Dist. LEXIS 5653, at *7 (D. Del. Mar. 26, 2002).

Third, Alexander’s claim did not arise in Florida. None of the negotiations occurred in Florida; no sales calls were made in Florida; the Fabric was not manufactured in Florida; payments were not tendered in Florida; and title to the Fabric transferred in North Carolina. Perry Decl. ¶¶2, 3.

Fourth, as to the convenience of the parties, both parties are relatively sophisticated business entities with adequate resources to prosecute or defend an action in this Court.

Additionally, RoKa's assertion that staying the case in favor of the Florida Action would not be any more inconvenient to Alexander than trying the action in Delaware, but would substantially reduce the burden to RoKa, OB at 6, is of no consequence in determining whether to stay this Action. This Court rejected an identical argument in *Tuff Torq Corp. v. Hydro-Gear L.P.* holding that the assertion that Delaware was equally inconvenient "simply does not meet the burden of establishing factors which strongly favor transferring the case." 882 F. Supp. at 363. Further, a party who asserts inconvenience on a motion to transfer must come forward with information to establish: "how many witnesses are involved, the materiality of these witnesses to the case, how far these witnesses are from the transferee Court as compared with this Court, how long they will be required at the trial, and whether they are persons whose time is vitally important to the defendant's business." *Salpento v. Pohlada*, C.A. No. 93-167-MMS, 1994 WL 794756, at *2-3 (D. Del. Jan. 6, 1994). RoKa's broad, conclusory statements of witness inconvenience should be entitled to no weight. See *Motorola Inc. v. PC-Tel, Inc.*, 58 F. Supp. 2d 349, 359 (D. Del. 1999); cf. *Tuff Torq Corp.*, 882 F. Supp. at 363 (stating that "[d]efendant is a Delaware Corporation ... and as a corporate citizen of Delaware, both the corporation and its managers must anticipate the possibility of being hauled into court here").

Finally, with regard to the fifth and sixth private interest factors, Roka has not asserted that witnesses will be unavailable for trial in Delaware, nor has Roka alleged that books and records could not be produced in Delaware.⁶ In sum, the private interest factors strongly militate in favor of this Court adjudicating this first-filed action.

⁶ Roka cannot now make such an assertion because it is not proper to reserve such material for a reply brief. See Delaware District Court Local Rule 7.1.4(G)(2) ("The party filing the opening brief shall not reserve material for the reply brief which should have been included in a full and fair opening brief.").

2. The Public *Jumara* Factors Militate In Favor Of Delaware.

The public interest factors identified are as follows: 1) the ability of the Court to enforce the judgment; 2) practical considerations making the trial easy, expeditious or inexpensive; 3) the relative congestion of the two dockets in the respective fora; 4) the local interest in deciding local controversies at home; 5) the public policies of the fora; and 6) the familiarity of the trial judge with the applicable state law in diversity cases. *Jumara*, 55 F.3d at 879-880. All of these factors weigh in favor of adjudicating this dispute in Delaware.

Roka, while reciting the relevant public interest factors in its brief, proffers only generalized statements that those factors favor a stay of this Action. Roka fails to provide any specific support for its argument. In any event, the public interest factors weigh in favor of this Court.

Delaware has an interest in deciding this controversy. Roka's claim that its incorporation in Delaware is a "tenuous link" to this jurisdiction is a misapprehension. Delaware courts have repeatedly expressed the interest Delaware has in deciding legal disputes involving a business entity formed under Delaware law. *See Schering Corp. v. Amgen Inc.*, 969 F. Supp. 258, 269 (D. Del. 1997). Roka has sought the benefits and protections of Delaware law and should not now be heard to complain about defending a claim in Delaware.

The remaining factors, ignored by Roka, do not support Roka's position. Roka has not established that it would be unduly difficult for this Court to hear this action, nor has it identified any public policies that might be harmed by this Court hearing matters relating to contract law.⁷ Additionally, there are no concerns over the enforceability of this Court's judgment. On a motion to transfer, it is the moving party's burden to demonstrate that these factors strongly

⁷ Notwithstanding Roka's bald assertion (OB at 7), there is no evidence to support Roka's contention that Florida law would govern this dispute.

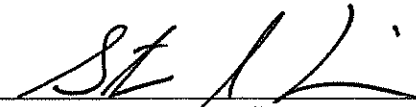
weigh in favor of a transfer of venue. *See Datex-Ohmeda, Inc. v. Hill-Rom Servs., Inc.*, 185 F. Supp. 2d 407, 412-13 (D. Del. 2002). Roka has failed to make any showing, let alone, satisfied the heavy burden it bears.

III. THE COURT SHOULD ENJOIN ROKA FROM PROCEEDING IN FLORIDA.

For all of the reasons set forth above, the dispute between Alexander and Roka should proceed in Delaware. This Court should enjoin Roka from moving forward with the second-filed state court action.⁸ If Roka is not enjoined, not only would Alexander be compelled to simultaneously prosecute and defend two actions, but there would also be a risk of inconsistent judgments. Such a result would not be just, particularly where the cause is Roka's blatant forum shopping.

CONCLUSION

For the foregoing reasons, the Court should deny Roka's motion to stay or dismiss, and enjoin Roka from proceeding in Florida.


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Dated: June 1, 2007

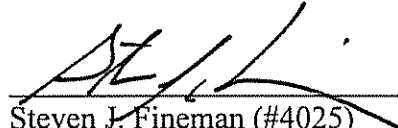
⁸ Contemporaneously with the filing of this brief, Alexander is moving to dismiss the Florida Action for insufficiency of service of process, lack of personal jurisdiction and failure to state a claim.

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF DELAWARE**

CERTIFICATE OF SERVICE

I hereby certify that on June 1, 2007 I electronically filed the foregoing document with the Clerk of Court using CM/ECF which will send notification of such filing(s) and Hand Delivered to the following:

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EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

ALEXANDER FABRICS, LLLP,)	
)	
Plaintiff,)	
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v.)	C.A. No. 07-174-GMS
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ROKA APPAREL PRODUCTS, LLC,)	
)	
Defendant.)	

FIRST AMENDED COMPLAINT

Plaintiff, Alexander Fabrics, LLLP (“Alexander”), by way of Complaint against Defendant, RoKa Apparel Products, LLC (“RoKa” or “Defendant”), states and alleges as follows:

INTRODUCTION

1. This action arises from Defendant’s willful refusal to pay for goods sold and delivered by Alexander between February and April 2005, in violation of the terms of the parties’ agreement.

THE PARTIES AND JURISDICTION

2. Alexander is a North Carolina limited liability limited partnership formed under the laws of the State of North Carolina, with its principal place of business located at 1311 Industry Drive, Burlington, North Carolina. Alexander is involved in the textile industry, specializing in the sale of fabric to garment manufacturers.

3. Chris Perry Investments, LLC (“Perry”) and Chris Perry Investments II, LLC (“Perry II”) are the sole partners in Alexander. Both of these entities are formed under the laws of Pennsylvania and have their principal place of business in Hawthorne, New Jersey. Perry and Perry II only have two members one of which resides in New York and the other in New Jersey.

4. RoKa is a Delaware limited liability company with its current principal place of business at 9487 Regency Square Boulevard North, Jacksonville, Florida. RoKa is a manufacturer of various types of textile garments and undergarments.

5. Upon information and belief, Larry L. Stone is the managing member of RoKa who resided in the State of Connecticut and now resides in the State of Florida.

6. Upon information and belief, there is a complete diversity of jurisdiction between the partners of Alexander and the members of RoKa.

7. The matter in controversy exceeds, exclusive of interest and costs, the sum specified by 28 U.S.C. §1332, and therefore the Court has diversity jurisdiction over this matter pursuant to 28 U.S.C. §1332.

8. Venue is proper in this Court pursuant to 28 U.S.C. § 1391(a), (c), in that Defendant is a limited liability company formed under the laws of the State of Delaware.

FACTS COMMON TO ALL COUNTS

9. Pursuant to multiple purchase orders issued by RoKa, Alexander shipped various styles and colors of a customized fabric (the "Fabric") to Defendant between February and April 2005 to be used in the manufacture of their products.

10. All of the Fabric was accepted by RoKa. RoKa has either sold the Fabric, or continues to retain the sole and exclusive possession of the Fabric.

11. On several occasions, RoKa acknowledged the total debt owed to Alexander for the Fabric, but stated it could not make payment due to severe financial difficulties. RoKa informed Alexander that it was involved in negotiations with other trade creditors to pay off its debts at a fraction of what was owed and had retained a New York based management firm to assist them in negotiating these trade creditor settlements.

12. Despite Alexander's demand for payment and RoKa's acknowledgment of the debt, RoKa has refused to pay for the Fabric delivered by Alexander.

COUNT ONE – BREACH OF CONTRACT

13. Alexander repeats and realleges each and every allegation contained in the prior paragraphs of its Complaint as if set forth fully herein.

14. There is a valid and enforceable agreement between the parties, to wit, Alexander would sell specified quantities of fabric to Defendant, and Defendant would make payment for said fabric to Alexander.

15. To date, Defendant has failed and refused to pay for the Fabric delivered by Alexander, which Defendant has either sold or still holds in its possession.

16. Defendant's failure to pay for the Fabric sold and delivered constitutes a breach of the parties' agreement.

17. Currently, Defendant owes Alexander \$152,238.55 for the Fabric sold and delivered.

18. As a direct and proximate result of Defendant's breach of contract, Alexander has and will continue to suffer substantial monetary damages.

COUNT TWO – BOOK ACCOUNT

19. Alexander repeats and realleges each and every allegation contained in the prior paragraphs of its Complaint as if set forth fully herein.

20. As reflected in Alexander's books and business records, there is presently due and owing from Defendant to Alexander the sum of \$152,238.55. Invoices evidencing the shipments of Fabric to RoKa and amounts outstanding are attached hereto as Exhibit A.

21. Alexander has made numerous demands for payment of the outstanding balance and Defendant has failed and refused to make payment.

22. As a result of Defendant's failure to make payment to Alexander, Defendant owes Alexander an outstanding balance of \$152,238.55.

COUNT THREE – UNJUST ENRICHMENT

23. Alexander repeats and realleges each and every allegation contained in the prior paragraphs of its Complaint as if set forth fully herein.


24. Alexander delivered the Fabric to RoKa with the reasonable expectation that it would be timely compensated for same by RoKa.

25. RoKa understood that Alexander reasonably expected to be compensated for the Fabric it delivered.

26. Despite Alexander's repeated demands for payment, Defendant has failed and refused to pay for the Fabric and continues to maintain possession and control over the Fabric or the proceeds from its sale.

WHEREFORE, Plaintiff, Alexander Fabrics, LLLP, hereby requests judgment against Defendant, RoKa Apparel Products, LLC, as follows:

- A. Damages in an amount to be determined at trial;
- B. Reasonable attorneys' fees;
- C. Pre- and post-judgment interest;
- D. Costs of suit; and
- E. Such other and further relief as the Court deems just and proper under the circumstances.



Chad M. Shandler (#3796)

Steven J. Fineman (#4025)

shandler@rlf.com

fineman@rlf.com

Richards, Layton & Finger

One Rodney Square

P. O. Box 551

Wilmington, DE 19801

302-651-7700

*Attorneys for Plaintiff Alexander Fabrics,
LLP*

Dated: June 1, 2007

EXHIBIT A

Alexander Fabrics

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INVOICE DATE: 2/01/2005

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SOLD TO ROKA APPAREL PRODUCTS, LLC
 9487 REGENCY SQUARE BLVD N
 JACKSONVILLE, FL 322250000

SHIP TO ROKA APPAREL PRODUCTS
 C/O CROWLEY LOGISTICS, INC.
 4222 JAMES E. CASEY DR

JACKSONVILLE, FL 32219

BOL 0028987
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 2/01/2005

PO NUMBER R357928
PO DATE 12/22/2004
CONTRACT # 0008564-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 1209 01303 GPB PALE BLUSH GPB GPB PALE BLUSH SHADE: 10	0020449000000	25	YD SY LB	2462.0 6291.8 829.2	3.000	7386.00
	SUBTOTAL			2462.0		7386.00
	TOTAL			2462.0		7386.00
<u>Send Remittance To:</u> ALEXANDER FABRICS P O BOX 751597 CHARLOTTE, NC 28275 CAN						

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 C/O CROWLEY LOGISTICS, INC.
 4222 JAMES E. CASEY DR

JACKSONVILLE, FL 32219

BOL 0029282
TERMS NET 90
SHIP VIA WATKINS TRUCK
SHIP DATE 2/11/2005

PO NUMBER R358473
PO DATE 1/24/2005
CONTRACT # 0008813-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 8062 01302 ATW TRUE WHITE ATW ATW TRUE WHITE SHADE: 10	0020818000000	14	YD SY LB	1344 0 3434 7 426 0	3 000	4032 00
	SUBTOTAL			1344 0		4032 00
	TOTAL			1344 0		4032 00
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 4222 JAMES E. CASEY DR
 JACKSONVILLE, FL 32219

BOL 0029283
TERMS NET 60
SHIP VIA WALKINS TRUCK
SHIP DATE 2/11/2005

PO NUMBER R357928
PO DATE 12/22/2004
CONTRACT # 0008564-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 1209 01302 GPB PALE BLUSH GPB GPB PALE BLUSH SHADE: 10	0020687000000	3	YD SY LB	213 0 544.3 78 2	3 000	639 00
	SUBTOTAL			213 0		639 00
	TOTAL			213 0		639 00
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 4222 JAMES E CASEY DR

JACKSONVILLE, FL 32219

BOL 0029284
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 2/11/2005

PO NUMBER R357927
PO DATE 12/22/2004
CONTRACT # 0008563-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 8062 01302 ATW TRUE WHITE ATW ATW TRUE WHITE SHADE: 10	0020934000000	17	YD SY LB	1585 0 4050 6 569 8	3 000	4755 00
	SUBTOTAL			1585 0		4755 00
	TOTAL			1585 0		4755 00
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 4222 JAMES E CASEY DR.

JACKSONVILLE, FL 32219

BOL 0029461
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 2/17/2005

PO NUMBER R358647
PO DATE 1/31/2005
CONTRACT # 0008910-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 5816 01302 AUB RICH BLACK AUB AUB RICH BLACK SHADE: 30	0020943000001	5	YD SY LB	458 0 1170 4 154 1	3 280	1502 24
	SUBTOTAL			458 0		1502 24
	TOTAL			458 0		1502 24
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SHIP TO ROKA APPAREL PRODUCTS
 C/O CROWLEY LOGISTICS INC
 4222 JAMES E CASEY DR.

JACKSONVILLE FL 32219

BOL 0029640
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 2/25/2005

PO NUMBER R357938
 PO DATE 12/22/2004
 CONTRACT # 0008564-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 1209 01302 GPB PALE BLUSH GPB GPB PALE BLUSH SHADE: 10	0020760000000	3	YD SY LB	176 0 449 8 66 2	3 000	528.00
	SUBTOTAL			176 0		528.00
	TOTAL			176 0		528.00
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 4222 JAMES E CASEY DR

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BOL 0029641
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 2/25/2005

PO NUMBER R358616
 PO DATE 1/31/2005
 CONTRACT # 0008909-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 5445 01102 AIV ANTIQUE IVORY AIV AIV ANTIQUE IVORY SHADE: 10	0020944000000	17	YD SY LB	1551 0 3963 7 485 0	3 000	4653 00
	SUBTOTAL			1551 0		4653 00
	TOTAL			1551 0		4653 00
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JACKSONVILLE, FL 32219 .

BOL 0030158
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 3/11/2005

PO NUMBER R359162
 PO DATE 2/14/2005
 CONTRACT # 0009081-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
4637 0 5816 43520 AUB RICH BLACK AUB AUB RICH BLACK SHADE: 30	0021180000000	2	YD SY LB	2225 0 3955 6 558 2	3 700	8232 50
	SUBTOTAL			2225 0		8232 50
	TOTAL			2225 0		8232 50
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BOL 0030159
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 3/11/2005

PO NUMBER R359160
 PO DATE 2/14/2005
 CONTRACT # 0009080-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
4637 0 7960 43520 AH7 EGGSHELL AH7 AH7 EGGSHELL SHADE: 10	0021181000000	1	YD SY LB	1006 0 1788 4 291 0	3 910	3933 46
	SUBTOTAL			1006 0		3933 46
	TOTAL			1006 0		3933 46
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 4222 JAMES E CASEY DR

JACKSONVILLE, FL 32219

BOL 0030327
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 3/18/2005

PO NUMBER R359145
 PO DATE 2/14/2005
 CONTRACT # 0009079-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	// Pieces	U/M	Quantity	Price	Amount
3232/115 0 1209 01301 GPB PALE BLUSH GPB GPB PALE BLUSH SHADE: 10	00214100000000	24	YD SY LB	2359 0 7535 7 1005 6	3 170	7478 03
	SUBTOTAL			2359 0		7478 03
	TOTAL			2359 0		7478 03
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4222 JAMES E CASEY DR
JACKSONVILLE, FL 32219

PO NUMBER	R358647
PO DATE	1/31/2005
CONTRACT #	0008910-000
SALESMAN	DB

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 5816 01302 AUB RICH BLACK AUB AUB RICH BLACK SHADE: MEDIUM	0021507000000	6	YD SY LB	490 0 1252 2 157 5	3 210	1572 90
	SUBTOTAL			490 0		1572 90
	TOTAL			490 0		1572 90
<p><u>Send Remittance To:</u> This account has been assigned to, is owned by and is payable in par funds only to:</p> <p>To whom notice must be given of any merchandise return or claims for shortage, non-delivery or for other grounds</p>						

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TO
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C/O CROWLEY LOGISTICS, INC
4222 JAMES E CASEY DR.
JACKSONVILLE, FL 32219

PO NUMBER	R359144
PO DATE	2/14/2005
CONTRACT #	0009078-000
SALESMAN	DB

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5816 01301 AUB AUB AUB RICH BLACK SHADE: 30	0021413000000	39	YD SY LB	3899 0 13455 1 1686 7	3 540	13802 46
	SUBTOTAL			3899 0		13802 46
	TOTAL			3899 0		13802 46
<p><u>Send Remittance To:</u> This account has been assigned to, is owned by and is payable in par funds only to:</p> <p>To whom notice must be given of any merchandise return or claims for shortage, non-delivery or for other grounds</p>						

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 4222 JAMES E. CASEY DR

JACKSONVILLE, FL 32219

BOL 0030474
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 3/23/2005

PO NUMBER R359145
 PO DATE 2/14/2005
 CONTRACT # 0009079-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3332/115 0 1209 01301 GPB PALE BLUSH GPB GPB PALE BLUSH SHADE: 10	0021671000000	4	YD SY LB	412 0 1316 1 187 0	3 170	1306 04
	SUBTOTAL			412 0		1306 04
	TOTAL			412 0		1306 04
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 4222 JAMES E CASEY DR.

JACKSONVILLE FL 32219

BOL 0030475
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 3/23/2005

PO NUMBER R359432
PO DATE 3/08/2005
CONTRACT # 0009361-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5910 AIA PINK TUNE 01301 AIA PINK TUNE SHADE: 10	0021688000000	11	YD SY LB	1036 0 3309 4 436 6	3 170	3284 12
	SUBTOTAL			1036 0		3284 12
	TOTAL			1036 0		3284 12
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JACKSONVILLE, FL 32219

BOL 0030696
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 4/01/2005

PO NUMBER R359145
PO DATE 2/14/2005
CONTRACT # 0009079-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 1209 01301 GPB PALE BLUSH GPB GPB PALE BLUSH SHADE: 10	0021410000001	21	YD SY LB	2055 6 6566 5 900 8	3 170	6516 25
	SUBTOTAL			2055 6		6516 25
	TOTAL			2055 6		6516 25
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 4222 JAMES E CASEY DR

JACKSONVILLE, FL 32219

BOL 0030697
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 4/01/2005

PO NUMBER R359144
 PO DATE 2/14/2005
 CONTRACT # 0009078-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5816 01301 AUB AUB AUB RICH BLACK SHADE: 30	0021413000001	14	YD SY LB	1192 0 3807 8 536 8	3 540	4219.68
	SUBTOTAL			1192 0		4219.68
	TOTAL			1192 0		4219.68
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Under the Flammable Fabrics Act and Textile Fiber Products Identification filed with the Federal Trade Commission

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 4222 JAMES E CASEY DR.

JACKSONVILLE, FL 32219

BOL 0030698
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 4/01/2005

PO NUMBER R359143
 PO DATE 2/14/2005
 CONTRACT # 0009077-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 8062 01301 ATW TRUE WHITE ATW ATW TRUE WHITE SHADE: 10	0021415000001	21	YD SY LB	2002 4 6396 6 847 6	3 170	6347 61
	SUBTOTAL			2002 4		6347 61
	TOTAL			2002 4		6347 61
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 4222 JAMES E CASEY DR.
 JACKSONVILLE, FL 32219

BOL 0030885
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 4/08/2005

PO NUMBER R358647
 PO DATE 1/31/2005
 CONTRACT # 0008910-000
 SALESMAN DAVID BLOOM

Product Information	Dys Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 5816 01302 AUB RICH BLACK AUB AUB RICH BLACK SHADE: 30	0021921000000	5	YD SY LB	466 0 1190 9 166 8	3 280	1528 48
	SUBTOTAL			466 0		1528 48
	TOTAL			466 0		1528 48
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 4222 JAMES E CASEY DR.

JACKSONVILLE, FL 32219

BOL 0030887
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 4/08/2005

PO NUMBER R359432
PO DATE 3/08/2005
CONTRACT # 0009361-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5910 AIA PINK TUNE 01301 AIA PINK TUNE SHADE: 10	00219220000000	3	YD SY LB	323 0 1031.8 158 4	3 170	1023 91
	SUBTOTAL			323 0		1023 91
	TOTAL			323 0		1023 91
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INVOICE

INVOICE NUMBER: 0025051

INVOICE DATE: 4/08/2005

PAGE: 1

SOLD TO ROKA APPAREL PRODUCTS, LLC
 9487 REGENCY SQUARE BLVD. N
 JACKSONVILLE, FL 322250000

SHIP TO ROKA APPAREL PRODUCTS
 C/O CROWLEY LOGISTICS, INC.
 4222 JAMES E CASEY DR.
 JACKSONVILLE, FL 32219

BOL 0030893
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 4/08/2005

PO NUMBER R359144
 PO DATE 2/14/2005
 CONTRACT # 0009078-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5816 01301 AUB AUB AUB RICH BLACK SHADE: 30	0021414000000	13	YD SY LB	1253.0 4002.6 487.8	3 540	4435 62
	SUBTOTAL			1253 0		4435 62
	TOTAL			1253 0		4435 62
<u>Send Remittance To:</u> ALEXANDER FABRICS P.O. BOX 751597 CHARLOTTE, NC 28275						

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INVOICE NUMBER: 0025052

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JACKSONVILLE, FL 322250000

SHIP TO ROKA APPAREL PRODUCTS
C/O CROWLEY LOGISTICS, INC.
4222 JAMES E CASEY DR

JACKSONVILLE, FL 32219

BOL 0030895
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 4/08/2005

PO NUMBER R359144
PO DATE 2/14/2005
CONTRACT # 0009078-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5816 01301 AUB AUB AUB RICH BLACK SHADE: 30	0021414000001	3	YD SY LB	245.0 782.6 94.4	3.540	867.30
	SUBTOTAL			245.0		867.30
	TOTAL			245.0		867.30
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SHIP TO ROKA APPAREL PRODUCTS
 C/O CROWLEY LOGISTICS, INC
 4222 JAMES E CASEY DR

JACKSONVILLE, FL 32219

BOL 0031532
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 4/29/2005

PO NUMBER R358647
 PO DATE 1/31/2005
 CONTRACT # 0008910-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3126 0 5816 01302 AUB RICH BLACK AUB AUB RICH BLACK SHADE: 30	0022157000000	4	YD SY LB	348 0 889 3 118 0	3 280	1141.44
	SUBTOTAL			348 0		1141.44
	TOTAL			348 0		1141.44
<u>Send Remittance To:</u> ALEXANDER FABRICS P O BOX 751597 CHARLOTTE, NC 28275						

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 4222 JAMES E. CASEY DR

JACKSONVILLE, FL 32219

BOL 0031533
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 4/29/2005

PO NUMBER R359142
PO DATE 2/14/2005
CONTRACT # 0009075-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5445 01301AIV AIV AIV ANTIQUE IVORY SHADE: 10	0021418000000	50	YD SY LB	4882 9 15598 2 1913 2	3 170	15478 79
	SUBTOTAL			4882 9		15478 79
	TOTAL			4882 9		15478 79
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4222 JAMES E. CASEY DR

JACKSONVILLE, FL 32219

BOL 0031534
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 4/29/2005

PO NUMBER R359143
PO DATE 2/14/2005
CONTRACT # 0009077-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3332/115 0 8062 01301 ATW TRUE WHITE ATW ATW TRUE WHITE SHADE: 10	0021416000000	33	YD SY LB	3203 0 10231 8 1350 4	3 170	10153.51
	SUBTOTAL			3203 0		10153.51
	TOTAL			3203 0		10153.51
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 4222 JAMES E. CASEY DR.

JACKSONVILLE, FL 32219

BOL 0031535
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 4/29/2005

PO NUMBER R359143
 PO DATE 2/14/2005
 CONTRACT # 0009077-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 8062 01301 ATW TRUE WHITE ATW ATW TRUE WHITE SHADE: 10	0021415000000	32	YD SY LB	3089 0 9867 6 1326 2	3 170	9792 13
	SUBTOTAL			3089 0		9792 13
	TOTAL			3089 0		9792 13
<u>Send Remittance To:</u> ALEXANDER FABRICS P O BOX 751597 CHARLOTTE, NC 28275						

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 8062 01301 ATW TRUE WHITE ATW ATW TRUE WHITE SHADE: 10	0021584000000	17	YD SY LB	1565 0 4999 3 662 3	3 170	4961.05
	SUBTOTAL			1565 0		4961.05
	TOTAL			1565.0		4961.05
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SHIP TO ROKA APPAREL PRODUCTS
C/O CROWLEY LOGISTICS, INC.
4222 JAMES E. CASEY DR
JACKSONVILLE, FL 32219

BOL 0031537
TERMS NET 60
SHIP VIA WATKINS TRUCK
SHIP DATE 4/29/2005

PO NUMBER R359144
PO DATE 2/14/2005
CONTRACT # 0009078-000
SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 5816 01301 AUB AUB AUB RICH BLACK SHADE: 30	0022101000000	6	YD SY LB	619 0 1977 4 274 8	3 540	2191.26
	SUBTOTAL			619 0		2191.26
	TOTAL			619 0		2191.26
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 4222 JAMES E. CASEY DR
 JACKSONVILLE, FL 32219

BOL 0031538
 TERMS NET 60
 SHIP VIA WATKINS TRUCK
 SHIP DATE 4/29/2005

PO NUMBER R359145
 PO DATE 2/14/2005
 CONTRACT # 0009079-000
 SALESMAN DAVID BLOOM

Product Information	Dye Lot/Order #	# Pieces	U/M	Quantity	Price	Amount
3232/115 0 1209 01301 GPB PALE BLUSH GPB GPB PALE BLUSH SHADE: 10	0021411000001	22	YD SY LB	2161 9 6906 1 854 6	3.170	6853.22
	SUBTOTAL			2161.9		6853.22
	TOTAL			2161.9		6853.22
<u>Send Remittance To:</u> ALEXANDER FABRICS P.O. BOX 751597 CHARLOTTE, NC 28275						

Continuing Guaranty Under the Flammable Fabrics Act and Textile Fiber Products Identification filed with the Federal Trade Commission.

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF DELAWARE**

CERTIFICATE OF SERVICE

I hereby certify that on June 1, 2007 I electronically filed the foregoing document with the Clerk of Court using CM/ECF which will send notification of such filing(s) and Hand Delivered to the following:

John C. Phillips, Jr., Esquire
Phillips, Goldman & Spence, P.A.
1200 North Broom Street
Wilmington, DE 19806

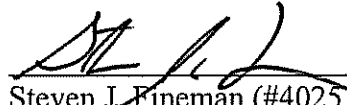

Steven J. Fineman (#4025)
Richards, Layton & Finger, P.A.
One Rodney Square
P.O. Box 551
Wilmington, Delaware 19899
(302) 651-7700
fineman@rlf.com

EXHIBIT B

RICHARDS, LAYTON & FINGER

A PROFESSIONAL ASSOCIATION

ONE RODNEY SQUARE

920 NORTH KING STREET

WILMINGTON, DELAWARE 19801

(302) 651-7700

FAX: (302) 651-7701

WWW.RLF.COM

STEVEN J. FINEMAN

DIRECT DIAL NUMBER

302-651-7592

FINEMAN@RLF.COM

May 31, 2007

BY ELECTRONIC MAIL

John C. Phillips, Jr., Esquire
Phillips, Goldman & Spence, P.A.
1200 North Broom Street
Wilmington, DE 19806

Re: *Alexander Fabrics, LLLP v Roka Apparel Products, LLC*
C.A. No. 07-174-GMS

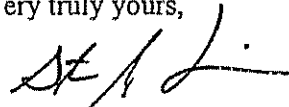
Dear Jack:

On Tuesday, May 15, 2007, I asked that you please identify the citizenship of the members of Roka Apparel Products, LLC ("Roka"). At that time, you stated that you would consult with your co-counsel. To date, I have not received any response.

We have no interest in wasting the Court's resources on a question of subject matter jurisdiction that should be resolved among counsel, if possible. As I mentioned to you on the 15th, Roka's "facial attack" is easily cured by amendment of the pleadings as a matter of right. In this respect, we would prefer not to burden the Court with briefing on this issue if it can be avoided. Please let me know by the close of business today the identity and citizenship of the members of Roka. If we have not heard from you, we will simply address the matter in our papers -- a seemingly unnecessary and inefficient consequence.

Thank you in advance for your attention to this matter. I look forward to hearing from you.

Very truly yours,



Steven J. Fineman (#4025)

SJF/III

cc: Patrick P. Coll, Esquire (By Electronic Mail)
Barbara Slott Pegg, Esquire (By Electronic Mail)